

BUDGET LETTER

	NUMBER: 97-09
SUBJECT: BUDGET REVISION INSTRUCTIONS FOR DEPARTMENTS USING CALSTARS AND OTHER AUTOMATED SYSTEMS	DATE ISSUED: JULY 3, 1997
REFERENCES:	SUPERSEDES: 96-04

TO: Agency Secretaries
Department Directors
Departmental Budget Officers
Departmental Accounting Officers
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

This Budget Letter is specifically addressed to CALSTARS departments and other departments that operate automated accounting systems. If such departments are multiple-funded, the structure of Budget Act appropriations may need to be changed to a format that allows for detailed fund expenditure accounting. This would be considered a technical adjustment authorized by Section 1.50 of the Budget Act.

"Amounts Payable" Schedules

In the Budget Bill, the detail of categories or programs is generally scheduled in one main appropriation for multiple-funded departments, with subsidiary appropriations shown as unscheduled and payable to the main appropriation. This format facilitates the Change Book process by allowing detailed changes to be centralized in the main appropriation.

However, to allow for direct expenditure charges to subsidiary appropriations and funds, departments may be required to process budget revisions. These budget revisions must be processed at the beginning of the new fiscal year prior to any other budget revision or executive order to accomplish the following:

- (1) remove the individual "amounts payable" schedules from the main appropriation in accordance with the enacted Budget Act; and
- (2) schedule the subsidiary appropriation(s).

After the budget revisions have been processed, the main item will be utilized as a clearing account for initial charges. To charge the appropriate funds and/or appropriations, Plan of Financial Adjustments (PFAs) must be used in accordance with the requirements and procedures set forth in SAM Section 8456.

Who Should Prepare Budget Revisions?

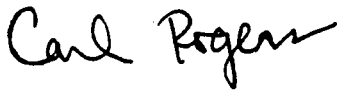
All CALSTARS departments must prepare budget revisions to remove "amounts payable" schedules from their main appropriation. Other non-CALSTARS departments have the option to leave "amounts payable" in the main appropriation if their automated accounting systems can provide fund expenditure accounting in sufficient detail to satisfy statewide accounting requirements and the department's managerial needs.

Attachment 1 is an example of a main and a subsidiary item from the Budget Act; Attachment 2 contains examples of the budget revisions necessary to remove the "amount payable" schedule from the main item and to schedule the subsidiary item; and Attachment 3 lists all CALSTARS departments.

In addition to removing "amounts payable" schedules from the main appropriation, the budget revision may include an adjustment to realign distributed administration if changes were made only in the undistributed administration program. This would also be considered a

technical adjustment authorized by Section 1.50 of the Budget Act.

Any questions regarding this budget letter should be addressed to your DOF budget analyst or the CALSTARS hotline at 327-0100 (ATSS 8- 467-0100).



Carl Rogers
Program Budget Manager

Attachments



Upcoming Budget Letters

- Initial Past Year Schedule 10s
- 1997-98 and 1998-99 Employer Retirement Rate Adjustment
- 1998-99 Price Letter Standards
- 1998-99 Budget Development Policy Guidelines

Budget Act Format

This is an example of the Budget Act format; the main item includes an "amount payable" from another item; the subsidiary item is unscheduled.

Main Item

4170-001-0001--For support of Department of Aging	3,616,000
Schedule:	
(a) 10-Nutrition	2,799,000
(b) 20-Senior Community Employment Services.....	417,000
(c) 30-Supportive Services and Centers	2,325,000
(d) 40-Special Projects.....	4,243,000
(e) 50.01-Administration.....	5,606,000
(f) 50.02-Distributed Administration.....	-5,606,000
(g) Reimbursements.....	-1,927,000
(h) Amount payable from the Federal Trust Fund (Item 4170-001-0890).....	-4,241,000

Subsidiary Item

4170-001-0890--For support of Department of Aging, for payment to Item 4170-001-0001, payable from the Federal Trust Fund	4,241,000
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All CALSTARS departments must process budget revisions (Attachment 2) to remove the "amount payable" schedule and to schedule the subsidiary item. Other departments with automated accounting systems must also process budget revisions if their systems cannot provide detailed fund expenditure accounting.

SAMPLE BUDGET REVISIONS

Attachment 2

Main Item:

Subsidiary Item :

STATE OF CALIFORNIA BUDGET REVISION STD 26 (REV. 10/87)					
DEPARTMENT		FUND		DOCUMENT NUMBER	
Department of Aging		General Fund		BR-1	
				FISCAL YEAR	
				199X-9X	
SOURCE OF FUNDS		AMOUNTS AVAILABLE	INCREASE (+) OR DECREASE (-)		
			REVISION REQUESTED	REVISION APPROVED (Dept of Finance use only)	
APPROPRIATION: (LIST ADJUSTMENTS IN DETAIL)					
Item 4170-001-0001, Budget Act of 199x		3,616,000			
TOTAL (must equal the NET APPROPRIATIONS TOTAL below)		3,616,000			
UNSCHEDULED APPROPRIATIONS					
LIST OF PROGRAMS, CATEGORIES OR PROJECTS IN SCHEDULED APPROPRIATION					
10-Nutrition		2,799,000	-1,847,000		
20-Senior Community Employment Svcs		417,000	-417,000		
30-Supportive Services and Centers		2,325,000	-1,520,000		
40-Special Projects		4,243,000	-457,000		
50.01-Administration		5,606,000			
50.02-Distributed Administration Reimbursements		-5,606,000			
Amount payable from the Federal Trust Fund (Item 4170-001-0890)		-4,241,000	4,241,000		
NET APPROPRIATION TOTAL		3,616,000	-0-		
PURPOSE OF REVISION: LIST IN DETAIL, INCLUDING WORKLOAD, FISCAL HISTORY ON CAPITAL OUTLAY, AND CROSS-REFERENCE SUPPORTING AND RELATED DOCUMENTS.					
To remove amounts payable from other appropriations; technical adjustment authorized under the provisions of Section 1.50, Budget Act of 199x.					
(For additional space, see reverse)					
REQUESTED BY		RECOMMENDED BY (DEPARTMENT)		APPROVED BY (DEPT. OF FINANCE)	
NAME		NAME		NAME	
TITLE		TITLE		TITLE	
DATE		DATE		DATE	
1DETAILED INSTRUCTIONS IN STATE ADMINISTRATIVE MANUAL SEC. 6230 ET SEQ.					

STATE OF CALIFORNIA BUDGET REVISION STD 26 (REV. 10/87)					
DEPARTMENT		FUND		DOCUMENT NUMBER	
Department of Aging		Federal Trust Fund		BR-1	
				FISCAL YEAR	
				199X-9X	
SOURCE OF FUNDS		AMOUNTS AVAILABLE	INCREASE (+) OR DECREASE (-)		
			REVISION REQUESTED	REVISION APPROVED (Dept of Finance use only)	
APPROPRIATION: (LIST ADJUSTMENTS IN DETAIL)					
Item 4170-001-0890, Budget Act of 199x		4,241,000			
TOTAL (must equal the NET APPROPRIATIONS TOTAL below)		4,241,000			
UNSCHEDULED APPROPRIATIONS					
LIST OF PROGRAMS, CATEGORIES OR PROJECTS IN SCHEDULED APPROPRIATION					
10-Nutrition			-4,241,000		
20-Senior Community Employment Svcs			1,847,000		
30-Supportive Services and Centers			417,000		
40-Special Projects			1,520,000		
			457,000		
<div style="border: 1px solid black; padding: 5px;"> <p>NOTE: When scheduling subsidiary items, Administration and Distributed Administration will not be scheduled in these items; all administrative costs must remain in the main item even if other funding sources contribute to part of the cost.</p> </div>					
NET APPROPRIATION TOTAL		4,241,000	-0-		
PURPOSE OF REVISION: LIST IN DETAIL, INCLUDING WORKLOAD, FISCAL HISTORY ON CAPITAL OUTLAY, AND CROSS-REFERENCE SUPPORTING AND RELATED DOCUMENTS.					
To schedule item; technical adjustment authorized under the provisions of Section 1.50, Budget Act of 199x.					
(For additional space, see reverse)					
REQUESTED BY		RECOMMENDED BY (DEPARTMENT)		APPROVED BY (DEPT. OF FINANCE)	
NAME		NAME		NAME	
TITLE		TITLE		TITLE	
DATE		DATE		DATE	
1DETAILED INSTRUCTIONS IN STATE ADMINISTRATIVE MANUAL SEC. 6230 ET SEQ.					

CALSTARS Departments**Attachment 3****Page 1****CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97**

<u>ORG CODE</u>	<u>TITLE</u>
0500	GOVERNOR'S OFFICE
0505	DEPARTMENT OF INFORMATION TECHNOLOGY
0510	SECRETARY FOR STATE & CONSUMER SERVICES
0530	SECRETARY FOR HEALTH AND WELFARE
0540	SECRETARY FOR RESOURCES
0550	SECRETARY FOR YOUTH & ADULT CORRECTIONAL AGENCY
0555	SECRETARY FOR ENVIRONMENTAL PROTECTION
0650	OFFICE OF PLANNING AND RESEARCH
0690	OFFICE OF EMERGENCY SERVICES
0750	OFFICE OF THE LIEUTENANT GOVERNOR
0845	DEPARTMENT OF INSURANCE
0850	CALIFORNIA STATE LOTTERY COMMISSION
0950	STATE TREASURER
0956	CALIFORNIA DEBT & INVESTMENT ADVISORY COMMISSION
0959	CALIFORNIA DEBT LIMIT ALLOCATION COMMITTEE
0965	CA INDUSTRIAL DEVELOPMENT FINANCING ADVISORY COMM
0968	CALIFORNIA TAX ALLOCATION COMMITTEE
0971	CA ALT ENERGY/ADVANCED TRANSPN FINANCING AUTHORITY
0974	CALIFORNIA POLLUTION CONTROL FINANCING AUTHORITY
0977	CALIFORNIA HEALTH FACILITIES AUTHORITY
0983	CA URBAN WATERFRONT AREA RESTORATION FINANCING AUTH
0986	CALIFORNIA STUDENT LOAN AUTHORITY
0989	CALIFORNIA EDUCATIONAL FACILITIES AUTHORITY
1100	CALIFORNIA SCIENCE CENTER
1105	CALIFORNIA AFRO-AMERICAN MUSEUM
1110	DEPT OF CONSUMER AFFAIRS - REGULATORY BOARDS
1111	DEPT OF CONSUMER AFFAIRS, BUREAUS, PGMS, DIVISIONS
1700	DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING
1705	FAIR EMPLOYMENT & HOUSING COMMISSION
1710	OFFICE OF STATE FIRE MARSHAL
1730	FRANCHISE TAX BOARD
1880	STATE PERSONNEL BOARD
1920	STATE TEACHERS' RETIREMENT SYSTEM
2100	DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
2120	ALCOHOLIC BEVERAGE CONTROL APPEALS BOARD
2180	DEPARTMENT OF CORPORATIONS
2240	DEPT OF HOUSING & COMMUNITY DEVELOPMENT
2310	OFFICE OF REAL ESTATE APPRAISERS
2320	DEPARTMENT OF REAL ESTATE
2600	CALIFORNIA TRANSPORTATION COMMISSION
2700	OFFICE OF TRAFFIC SAFETY
2720	DEPT OF THE CALIFORNIA HIGHWAY PATROL
2920	TRADE AND COMMERCE AGENCY
3110	SPECIAL RESOURCES PROGRAMS
3125	CALIFORNIA TAHOE CONSERVANCY
3340	CALIFORNIA CONSERVATION CORPS

CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97

<u>ORG CODE</u>	<u>TITLE</u>
3360	ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMM
3460	COLORADO RIVER BOARD OF CALIFORNIA
3480	DEPARTMENT OF CONSERVATION
3540	DEPARTMENT OF FORESTRY AND FIRE PROTECTION
3560	STATE LANDS COMMISSION
3580	SEISMIC SAFETY COMMISSION
3600	DEPARTMENT OF FISH AND GAME
3640	WILDLIFE CONSERVATION BOARD
3680	DEPARTMENT OF BOATING AND WATERWAYS
3720	CALIFORNIA COASTAL COMMISSION
3760	STATE COASTAL CONSERVANCY
3790	DEPARTMENT OF PARKS AND RECREATION
3810	SANTA MONICA MOUNTAINS CONSERVANCY
3820	SAN FRANCISCO BAY CONSERVATION & DEVELOPMENT COMM
3830	SAN JOAQUIN RIVER CONSERVANCY
3840	DELTA PROTECTION COMMISSION
3900	STATE AIR RESOURCES BOARD
3910	CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD
3930	DEPARTMENT OF PESTICIDE REGULATION
3940	STATE WATER RESOURCES CONTROL BOARD
3960	DEPARTMENT OF TOXICS SUBSTANCES CONTROL
3980	OFFICE OF ENVIRONMENTAL HEALTH HAZARD ASSESSMENT
4100	STATE COUNCIL ON DEVELOPMENTAL DISABILITIES
4110	AREA BOARDS ON DEVELOPMENTAL DISABILITIES
4120	EMERGENCY MEDICAL SERVICE AUTHORITY
4140	OFFICE OF STATEWIDE HEALTH PLANNING & DEVELOPMENT
4170	DEPARTMENT OF AGING
4180	COMMISSION ON AGING
4200	DEPARTMENT OF ALCOHOL AND DRUG PROGRAMS
4220	CHILD DEVELOPMENT PROGRAM ADVISORY COMMITTEE
4260	DEPARTMENT OF HEALTH SERVICES
4270	CALIFORNIA MEDICAL ASSISTANCE COMM
4280	MANAGED RISK MEDICAL INSURANCE BOARD
4310	DEPARTMENT OF DEVELOPMENT SERVICES
4330	AGNEWS STATE HOSPITAL
4340	CAMARILLO STATE HOSPITAL
4350	FAIRVIEW STATE HOSPITAL
4370	FRANK D. LANTERMAN STATE HOSPITAL
4390	PORTERVILLE STATE HOSPITAL
4400	SONOMA STATE HOSPITAL
4410	STOCKTON STATE HOSPITAL
4450	DEPARTMENT OF MENTAL HEALTH
4470	ATASCADERO STATE HOSPITAL
4490	METROPOLITAN STATE HOSPITAL
4500	NAPA STATE HOSPITAL
4510	PATTON STATE HOSPITAL

CALSTARS Departments**Attachment 3****Page 2****CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97**

<u>ORG CODE</u>	<u>TITLE</u>
4530	VACAVILLE PSYCHIATRIC SERVICES
4700	DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
5180	DEPARTMENT OF SOCIAL SERVICES
5250	DEPARTMENT OF CORRECTIONS-HEADQUARTERS
5254	DEPARTMENT OF CORRECTIONS-INMATE SERVICES
5260	PAROLE & COMMUNITY SERVICES DIVISION
5290	CALIFORNIA CORRECTIONAL CENTER
5291	VALLEY STATE PRISON FOR WOMEN
5292	SALINAS VALLEY STATE PRISON
5295	HIGH DESERT STATE PRISON
5300	CALIFORNIA CORRECTIONAL INSTITUTION
5310	CALIFORNIA INSTITUTION FOR MEN
5320	CALIFORNIA INSTITUTION FOR WOMEN
5330	CALIFORNIA MEDICAL FACILITY
5335	CALIFORNIA STATE PRISON, SOLANO COUNTY
5340	CALIFORNIA MEN'S COLONY
5341	PLEASANT VALLEY STATE PRISON
5342	CENTINELA STATE PRISON
5344	CALIFORNIA STATE PRISON, SACRAMENTO COUNTY
5350	CALIFORNIA REHABILITATION CENTER
5351	MULE CREEK STATE PRISON
5352	AVENAL STATE PRISON
5353	CALIFORNIA STATE PRISON, LOS ANGELES COUNTY
5354	CHUCKAWALLA VALLEY STATE PRISON
5355	IRONWOOD STATE PRISON
5357	RJ DONOVAN CORRECTIONAL FACILITY
5358	CALIFORNIA STATE PRISON, CORCORAN
5359	PELICAN BAY STATE PRISON
5360	CORRECTIONAL TRAINING FACILITY
5361	CENTRAL CALIFORNIA WOMEN'S FACILITY
5362	CALIPATRIA STATE PRISON
5363	WASCO STATE PRISON
5364	NORTH KERN STATE PRISON
5370	DEUEL VOCATIONAL INSTITUTION
5380	FOLSOM STATE PRISON
5384	NORTHERN CALIFORNIA WOMEN'S FACILITY
5388	RICHARD A. MCGEE CORRECTIONAL TRAINING CENTER
5390	CALIFORNIA STATE PRISON, SAN QUENTIN
5400	SIERRA CONSERVATION CENTER
5430	BOARD OF CORRECTIONS
5440	BOARD OF PRISON TERMS
5450	YOUTHFUL OFFENDER PAROLE BOARD
5470	DEPARTMENT OF THE YOUTH AUTHORITY--HEADQUARTERS
5471	NORTHERN SCHOOLS
5472	NORTHERN CAMPS
5500	NORTHERN RECEPTION CENTER--CLINIC

CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97

<u>ORG CODE</u>	<u>TITLE</u>
5510	SOUTHERN RECEPTION CENTER--CLINIC
5520	EL PASO DE ROBLES SCHOOL
5530	FRED C. NELLES SCHOOL
5580	PRESTON SCHOOL
5590	VENTURA SCHOOL
5600	HEMAN G. STARK - YOUTH TRAINING SCHOOL
6100	DEPARTMENT OF EDUCATION
6115	COMM FOR THE EST OF ACADEMIC CONTENT & PERF STDS
6120	STATE LIBRARY
6200	CALIFORNIA SCHOOL FOR THE BLIND
6210	DIAGNOSTIC SCHOOL - NORTHERN CALIFORNIA
6240	CALIFORNIA SCHOOL FOR THE DEAF-FREMONT
6250	CALIFORNIA SCHOOL FOR THE DEAF-RIVERSIDE
6255	CALIFORNIA STATE SUMMER SCHOOL FOR THE ARTS
6320	CALIFORNIA STATE COUNCIL ON VOCATIONAL EDUCATION
6360	COMMISSION ON TEACHER CREDENTIALING
6370	CALIFORNIA SCHOOL FINANCE AUTHORITY
6870	BOARD OF GOVERNOR'S OF THE CALIF COMMUNITY COLLEGES
6880	COUNCIL FOR PRIVATE POSTSECONDARY & VOCATIONAL ED
7980	STUDENT AID COMMISSION
8100	OFFICE OF CRIMINAL JUSTICE PLANNING
8120	COMMISSION ON PEACE OFFICER STANDARDS AND TRAINING
8140	STATE PUBLIC DEFENDER
8260	CALIFORNIA ARTS COUNCIL
8280	NATIVE AMERICAN HERITAGE COMMISSION
8300	AGRICULTURAL LABOR RELATIONS BOARD
8320	PUBLIC EMPLOYMENT RELATIONS BOARD
8350	DEPARTMENT OF INDUSTRIAL RELATIONS
8380	DEPARTMENT OF PERSONNEL ADMINISTRATION
8385	CALIFORNIA CITIZENS COMPENSATION COMMISSION
8500	BOARD OF CHIROPRACTIC EXAMINERS
8510	OSTEOPATHIC MEDICAL BOARD OF CALIFORNIA
8530	BOARD OF PILOT COMMISSIONERS
8550	CALIFORNIA HORSE RACING BOARD
8620	FAIR POLITICAL PRACTICES COMMISSION
8700	BOARD OF CONTROL
8730	COMMISSION ON STATE FINANCE
8780	MILTON MARKS LITTLE HOOVER COMM-CA GOVT, ORG & ECON
8820	COMMISSION ON THE STATUS OF WOMEN
8830	CALIFORNIA LAW REVISION COMMISSION
8860	DEPARTMENT OF FINANCE
8882	CALIFORNIA CONSTITUTION REVISION COMMISSION
8885	COMMISSION ON STATE MANDATES
8910	OFFICE OF ADMINISTRATIVE LAW
8940	MILITARY DEPARTMENT
8955	DEPARTMENT OF VETERANS AFFAIRS

CALSTARS Departments

CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97

ORG <u>CODE</u>	<u>TITLE</u>
8960	VETERANS' HOME OF CALIFORNIA-YOUNTVILLE
8965	VETERANS' HOME OF CALIFORNIA - BARSTOW
8975	VETERANS MEMORIAL COMMISSION
9100	TAX RELIEF
9671	BOARD OF CONTROL EQUITY CLAIMS

CALSTARS AGENCIES BY ORGANIZATION CODE AS OF 6/24/97

ORG <u>CODE</u>	<u>TITLE</u>
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